

## Securities and Exchange Commission

## § 232.11

- 232.304 Graphic, image, audio and video material.
- 232.305 Number of characters per line; tabular and columnar information.
- 232.306 Foreign language documents and symbols.
- 232.307 Bold face type.
- 232.308 Type size and font; legibility.
- 232.309 Paper size; binding; sequential numbering; number of copies.
- 232.310 Marking changed material.
- 232.311 Documents submitted in paper under cover of Form SE.
- 232.312 Accommodation for certain information in filings with respect to asset-backed securities.
- 232.313 Identification of investment company type and series and/or class (or contract).
- 232.314 Accommodation for certain securitizers of asset-backed securities.

### XBRL-RELATED DOCUMENTS

- 232.401 XBRL-Related Document submissions.
- 232.402 Liability for XBRL-Related Documents.
- 232.403–232.404 [Reserved]
- 232.405 Interactive Data File submissions and postings.
- 232.406T Temporary rule related to Interactive Data Files.

### EDGAR FUNCTIONS

- 232.501 Modular submissions and segmented filings.

### FOREIGN PRIVATE ISSUERS AND FOREIGN GOVERNMENTS

- 232.600–232.903 [Reserved]

AUTHORITY: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z–3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a–6(c), 80a–8, 80a–29, 80a–30, 80a–37, and 7201 *et seq.*; and 18 U.S.C. 1350.

Section 232.302 is also issued under secs. 3(a) and 302, Pub.L. No. 107–204, 116 Stat. 745.

SOURCE: 58 FR 14670, Mar. 18, 1993, unless otherwise noted.

### GENERAL

#### § 232.10 Application of part 232.

(a) This part, in conjunction with the EDGAR Filer Manual and the electronic filing provisions of applicable rules, regulations and forms, shall govern the electronic submission of documents filed or otherwise submitted to the Commission and shall be controlling for an electronic format document in the manner and respects provided in this part.

(b) Each registrant, third party filer, or agent to whom the Commission previously has not assigned a Central Index Key (CIK) code, must, before filing on EDGAR:

(1) File electronically the information required by Form ID (§§ 239.63, 249.446, 269.7 and 274.402 of this chapter), the uniform application form for access codes to file on EDGAR, and

(2) File, by uploading as a Portable Document Format (PDF) attachment to the Form ID filing, a notarized document, manually signed by the applicant over the applicant's typed signature, that includes the information required to be included in the Form ID filing and confirms the authenticity of the Form ID filing.

NOTE TO § 232.10: The Commission strongly urges any person or entity about to become subject to the disclosure and filing requirements of the federal securities laws to submit a Form ID well in advance of the first required filing, including a registration statement relating to an initial public offering, in order to facilitate electronic filing on a timely basis.

[58 FR 14670, Mar. 18, 1993, as amended at 62 FR 36456, July 8, 1997; 64 FR 27894, May 21, 1999; 69 FR 22709, Apr. 26, 2004; 74 FR 10838, Mar. 13, 2009; 77 FR 54807, Sept. 6, 2012]

#### § 232.11 Definition of terms used in part 232.

Unless otherwise specifically provided, the terms used in Regulation S-T (part 232 of this chapter) have the same meanings as in the federal securities laws and the rules, regulations and forms promulgated thereunder. In addition, the following definitions of terms apply specifically to electronic format documents and shall apply wherever they appear in laws, rules, regulations and forms governing such documents, unless the context otherwise specifies:

*Animated graphics.* The term *animated graphics* means text or images that do not remain static but that may move when viewed in a browser.

*ASCII document.* The term *ASCII document* means an electronic text document with contents limited to American Standard Code for Information Interchange (ASCII) characters and that is tagged with Standard Generalized Mark Up Language (SGML) tags in the format required for ASCII/SGML